

**Real estate, jewelry or works of art can be an attractive way to make a substantial gift to Scarborough Health Network Foundation with significant tax benefits.**

You can give the property outright, place it in trust to retain the use of it for life, or gift it by Will.

#### **EXAMPLES OF PROPERTY YOU COULD DONATE:**

- **Real Estate:** Houses, cottages, commercial buildings
- **Personal Property:** Jewelry, antiques, art, vehicles, collections
- **Principal Residence:** A charitable tax receipt is given for the fair market value which offsets other taxes on your Estate. There is no tax levied on the principal residence itself.
- **Cottage or Other Real Estate:** Revenue Canada levies tax on the capital gain of all other real estate assets. A charitable tax receipt can help to offset the tax on the gain as well as other taxes in your Estate.

#### **FOR MORE INFORMATION, PLEASE CONTACT**

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*This information provided is general in nature, does not constitute legal or financial advice. We strongly encourage you to seek expert advice before deciding upon your course of action.*

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**SCARBOROUGH HEALTH NETWORK FOUNDATION (SHN FOUNDATION)**

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Charitable Registration Number 11914 2263 RR0001

Love,  
Scarborough